

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2007
Performed as Special Assistant Auditors
For the Auditor General, State of Illinois

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
For the Two Years Ended June 30, 2007

TABLE OF CONTENTS

	<u>Page</u>
Center Officials	1
Management Assertion Letter	2-3
Compliance Report	
Summary	4-5
Accountants' Report	
Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	6-8
Schedule of Findings and Recommendations	
Current Findings	9
Prior Findings Not Repeated	10
Supplementary Information for State Compliance Purposes	
Summary	11
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances	12-13
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	14
Description of Locally Held Funds	15
Schedule of Locally Held Funds – Cash Basis	16-17
Schedule of Changes in State Property	18
Comparative Schedule of Cash Receipts and Deposits	19
Analysis of Significant Variations in Expenditures	20-21
Analysis of Significant Lapse Period Spending	22-23
Schedule of Changes in Inventories	24
Analysis of Accounts Receivable	25
Analysis of Operations	
Center Functions and Planning Program	26-28
Average Number of Employees	29
Employee Overtime (not examined)	30
Contractual Payroll Employees (not examined)	31
Center Utilization (not examined)	31
Annual Center Statistics	
Cost Per Year/Day Per Resident (not examined)	32
Ratio of Employees to Residents (not examined)	32
Reported Employee Job Injuries (not examined)	32
Food Services (not examined)	33
Service Efforts and Accomplishments (not examined)	34

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
For the Two Years Ended June 30, 2007

CENTER OFFICIALS

Director

Mr. Joseph Turner

Business Office Administrator

Mr. Michael Fredrick

The Center is located at:

134 West Main Street
Dwight, IL 60420-1387



Rod R. Blagojevich, *Governor*

Carol L. Adams, Ph.D. *Secretary*

WM. W. FOX DEVELOPMENTAL CENTER
Joseph Turner, Center Director
134 West Main Street
Dwight, Illinois 60420
(815) 584-3347 FAX: (815) 584-3723

MANAGEMENT ASSERTION LETTER

De Raimo Hillger & Ripp
Certified Public Accountants
655 N. LaGrange Rd – Suite 102
Frankfort, IL 60423

December 14, 2007

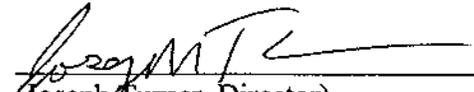
Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2007. Based on this evaluation, we assert that during the years ended June 30, 2006 and June 30, 2007, the Agency has materially complied with the assertions below.

- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

William W. Fox Developmental Center



(Joseph Turner, Director)



(Michael Fredrick, Director of Fiscal and Support Services)

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
For the Two Years Ended June 30, 2007

COMPLIANCE REPORT

SUMMARY

The limited State compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies" (*Audit Guide*) which are identified in the report as having compliance testing performed.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

There were no findings identified during the engagement, which are required to be included in this report.

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
-----------------	-------------	--------------------

THERE WERE NO CURRENT FINDINGS

THERE WERE NO PRIOR FINDINGS

EXIT CONFERENCE

Center management waived having an exit conference per a letter dated December 14, 2007.

DE RAIMO HILLGER & RIPP

Certified Public Accountants & Business Consultants

655 N. La Grange Road • Suite 102 • Frankfort, IL 60423-2912 • Telephone (815) 469-7500 • Facsimile: (815) 469-6970

JOHN J. DE RAIMO
FERNE M. HILLGER
ROBERT J. RIPP

INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we performed a limited scope compliance examination of the State of Illinois Department of Human Services – William W. Fox Developmental Center's (Center) compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2007. The management of the State of Illinois Department of Human Services – William W. Fox Developmental Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Human Services – William W. Fox Developmental Center's compliance based on our examination.

- A. The State of Illinois Department of Human Services – William W. Fox Developmental Center has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois Department of Human Services – William W. Fox Developmental Center has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois Department of Human Services – William W. Fox Developmental Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the of the State of Illinois Department of Human Services – William W. Fox Developmental Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois Department of Human Services – William W. Fox Developmental Center on behalf of the State or held in trust by the State of Illinois Department of Human Services – William W. Fox Developmental Center have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our limited scope compliance examination of the Center was limited to the following areas of the *Audit Guide*:

- Chapter 8 – Personal Services Expenditures
- Chapter 9 – Contractual Services Expenditures
- Chapter 11 – Commodities Expenditures
- Chapter 17 – Revenues, Refunds and Receivables
- Chapter 18 – Appropriations, Transfers and Expenditures
- Chapter 22 – Review of Agency Functions and Planning Program
- Chapter 30 – Auditing Compliance with Agency Specific Statutory Mandates

The areas of the *Audit Guide* not examined at the State of Illinois Department of Human Services – William W. Fox Developmental Center have had procedures performed on a Department-wide basis through the compliance examination of the Department of Human Services - Central Office, and accordingly, any findings from the results of those procedures have been included in the Department of Human Service – Central Office compliance report.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide* as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois Department of Human Services – William W. Fox Developmental Center’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Department of Human Services – William W. Fox Developmental Center’s compliance with specified requirements.

In our opinion, the State of Illinois Department of Human Services – William W. Fox Developmental Center complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2007.

There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

Internal Control

The management of the State of Illinois Department of Human Services – William W. Fox Developmental Center is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Human Services – William W. Fox Developmental Center’s internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois Department of Human Services – William W. Fox Developmental Center’s internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of

the State of Illinois Department of Human Services – William W. Fox Developmental Center’s internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below.

A *control deficiency* in an entity’s internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity’s ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity’s internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity’s internal control. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, to the 2007 and the 2006 Supplementary Information for State Compliance Purposes, except for information on Employee Overtime, Contractual Payroll Employees, Center Utilization, Annual Center Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2005 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, Center and Department of Human Services management, and is not intended to be and should not be used by anyone other than these specified parties.

De Raimo Hillger & Ripp

December 14, 2007

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Two Years Ended June 30, 2007

Current Findings

There were no current findings noted during the Limited Scope Compliance Examination testing for the two years ended June 30, 2007.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Two Years Ended June 30, 2007

Prior Findings Not Repeated

There were no findings noted during the Limited Scope Compliance Examination for the two years ended June 30, 2005.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
For the Two Years Ended June 30, 2007

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds – Cash Basis
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts and Deposits
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories
- Analysis of Accounts Receivable

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Contractual Payroll Employees (not examined)
- Center Utilization (not examined)
- Annual Center Statistics
 - Cost Per Year/Day Per Resident (not examined)
 - Ratio of Employees to Residents (not examined)
 - Reported Employee Job Injuries (not examined)
 - Food Services (not examined)
- Service Efforts and Accomplishments (not examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, except for information on Employee Overtime, Contractual Payroll Employees, Center Utilization, Annual Center Statistics and Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2007

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2007	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2007	TOTAL EXPENDITURES		BALANCES LAPSED AUGUST 31, 2007
				14 MONTHS ENDED AUGUST 31, 2007	14 MONTHS ENDED AUGUST 31, 2007	
PUBLIC ACTS 94-0798						
<u>GENERAL REVENUE FUND - 001</u>						
Personal Services	\$ 12,557,500	\$ 11,922,951	\$ 623,863	\$ 12,546,814	\$	10,686
State contributions to state employees' retirement system	1,419,100	1,345,464	70,584	1,416,048		3,052
State contributions to Social Security	909,400	862,914	45,723	908,637		763
Contractual Services	1,056,400	798,362	79,021	877,383		179,017
Travel	4,900	2,124	569	2,693		2,207
Commodities	833,600	739,665	77,651	817,316		16,284
Printing	8,400	7,989	237	8,226		174
Equipment	33,100	2,034	10,903	12,937		20,163
Telecommunications services	31,600	24,662	4,255	28,917		2,683
Operation of auto equipment	25,200	22,013	2,936	24,949		251
Expenses related to living skills program	1,000	-	-	-		1,000
Total	\$ 16,880,200	\$ 15,728,178	\$ 915,742	\$ 16,643,920	\$	236,280

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2006

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2006	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2006	TOTAL EXPENDITURES 14 MONTHS		BALANCES LAPSED AUGUST 31, 2006
				ENDED AUGUST 31, 2006	LAPSED AUGUST 31, 2006	
PUBLIC ACT 94-0015 & 94-0798						
<u>GENERAL REVENUE FUND - 001</u>						
Personal Services	\$ 12,234,200	\$ 11,607,093	\$ 587,459	\$ 12,194,552	\$ 39,648	
Employee retirement contributions paid by employer	101,400	101,279	-	101,279	121	
State contributions to state employees' retirement system	934,900	886,329	44,942	931,271	3,629	
State contributions to Social Security	884,900	841,822	43,063	884,885	15	
Contractual Services	1,157,500	973,702	93,021	1,066,723	90,777	
Travel	3,400	3,256	-	3,256	144	
Commodities	805,600	715,478	71,756	787,234	18,366	
Printing	10,000	8,018	1,961	9,979	21	
Equipment	26,000	8,037	-	8,037	17,963	
Telecommunications services	26,500	18,837	5,681	24,518	1,982	
Operation of auto equipment	26,200	21,523	2,966	24,489	1,711	
Expenses related to living skills program	1,000	-	-	-	1,000	
Total	\$ 16,211,600	\$ 15,185,374	\$ 850,849	\$ 16,036,223	\$ 175,377	

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Years Ended June 30,

	FISCAL YEARS		
	2007	2006	2005
		P.A. 94-0015 & 94-0798	P.A. 93-0842 & 93-0681
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 16,880,200	\$ 16,211,600	\$17,431,665
EXPENDITURES			
Personal services	12,546,814	12,194,552	12,232,839
Employee retirement contributions paid by employer	0	101,279	16,565
State contributions to state employees' retirement system	1,416,048	931,271	1,882,673
State contributions to Social Security	908,637	884,885	867,594
Contractual services	877,383	1,066,723	1,170,425
Travel	2,693	3,256	3,325
Commodities	817,316	787,234	837,765
Printing	8,226	9,979	6,225
Equipment	12,937	8,037	7,483
Telecommunications services	28,917	24,518	26,351
Operations of auto equipment	24,949	24,489	31,591
Total Expenditures	<u>16,643,920</u>	<u>16,036,223</u>	<u>17,082,836</u>
LAPSED BALANCES	<u>\$ 236,280</u>	<u>\$ 175,377</u>	<u>\$ 348,829</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2007

The locally held funds of the Center are grouped into two fund categories and are non-appropriated funds. The funds are not held in the State Treasury and are described as follows:

1. Governmental Funds

General Funds

The Petty Cash account is maintained for the purpose of making change, purchasing items of small cost, payment of postage due, and for other nominal expenditures that cannot be administered economically and efficiently through the customary vouchering system. Reimbursements to the account are from State General Revenue Fund appropriations for contractual services.

Special Revenue Funds

The Special Revenue Funds consists of the DHS Other Special Trusts Fund. This fund is used to account for the proceeds of a specific revenue source that is legally restricted to expenditures for specific purposes.

The DHS Other Special Trusts Fund (SAMS fund number 1139) was established to provide for the special comfort, pleasure and amusement of the residents. The primary source of revenue for the fund are a percentage of vending machine commissions and monies donated for resident use. Also, any unclaimed Resident's Trust Fund balance of a resident separated from the Center for two years is transferred to this fund with the provision that the resident is entitled to the money upon application. These funds are then used for activities and materials to help fulfill the residents' needs in these areas.

2. Fiduciary Fund Type

Agency Fund

The Agency Fund consists of the DHS Resident's Trust Fund. Agency funds are used to account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

The DHS Resident's Trust Fund (SAMS fund number 1143) is maintained as a depository for funds of residents while in residence at the Center. The fund also is used to receive Social Security monies obtained to pay for resident billings. Disbursements from the fund consist primarily of withdrawals of monies for recipients' personal use at the Center or when discharged as well as payments to the Department of Human Services Central Office for care and treatment charges billed to the recipient.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
June 30, 2007

	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	N/A Petty Cash Account
Balance - July 1, 2006	\$2,311	\$ 153,273	\$ 489
Receipts			
Income from Sales			
Investment Income	22	3,637	
Resident deposits		1,154,405	
Donations	7,652		
Appropriations			1,167
Vending machine commisions			
Unclaimed funds			
Reimbursements			
Other		20,383	411
Total Receipts	<u>\$7,674</u>	<u>\$1,178,425</u>	<u>\$1,578</u>
Disbursements			
Cost of sales			
Operating expenses			
Contractual services			
Travel			
Resident activities	4,974		1,167
Equipment		42,855	
Resident withdrawls		1,128,553	
Appropriations returned			
Living skills program			
Other		3,253	892
Total Disbursements	<u>\$4,974</u>	<u>\$1,174,661</u>	<u>\$2,059</u>
Balance - June 30, 2007	<u><u>\$5,011</u></u>	<u><u>\$157,037</u></u>	<u><u>\$8</u></u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
June 30, 2006

	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	Petty Cash Account
Balance - July 1, 2005	\$5,795	\$ 158,016	\$ 740
Receipts			
Income from Sales			
Investment Income	31	2,238	
Resident deposits		942,474	
Donations	2,541		
Appropriations			1,297
Vending machine commisions			
Unclaimed funds			
Reimbursements			
Other		23,710	161
Total Receipts	<u>\$2,572</u>	<u>\$968,422</u>	<u>\$1,458</u>
Disbursements			
Cost of sales			
Operating expenses			
Contractual services			
Travel			
Resident activities	6,056		1,297
Equipment		64,147	
Resident withdrawals		901,855	
Appropriations returned			
Living skills program			
Other		7,163	412
Total Disbursements	<u>\$6,056</u>	<u>\$973,165</u>	<u>\$1,709</u>
Balance - June 30, 2006	<u>\$2,311</u>	<u>\$153,273</u>	<u>\$489</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2007

	Land and land improvements	Buildings and building improvements	Site improvements	Capital lease equipment	Equipment	Total
Balance June 30, 2005	\$ 93,500	\$ 18,401,030	\$ 453,254	\$ -	\$ 1,416,845	\$ 20,364,629
Additions:						
Purchases					23,725	23,725
Transfers-in:						
Intra-agency					354,172	354,172
Capital Development Board		860,416	64,248			924,664
Surplus Property						-
DAVTE Fund						-
Donations						-
Adjustments					2,328	2,328
Total Additions	\$ -	\$ 860,416	\$ 64,248	\$ -	\$ 380,225	\$ 1,304,889
Deductions:						
Transfers-out:						
Intra-agency					367,767	367,767
Surplus property						-
Scrap property					34,262	34,262
Condemned and lost property						-
Retirements						-
Adjustment					3,569	3,569
Total Deductions	\$ -	\$ -	\$ -	\$ -	\$ 405,598	\$ 405,598
Balance June 30, 2006	\$ 93,500	\$ 19,261,446	\$ 517,502	\$ -	\$ 1,391,472	\$ 21,263,920
Additions:						
Purchases					16,446	16,446
Transfers-in:						
Intra-agency					57,576	57,576
Capital Development Board		927,877				927,877
Surplus Property						-
DAVTE Fund						-
Donations						-
Adjustments					2,133	2,133
Total Additions	\$ -	\$ 927,877	\$ -	\$ -	\$ 76,155	\$ 1,004,032
Deductions:						
Transfers-out:						
Intra-agency					64,586	64,586
Surplus property						-
Scrap property					20,318	20,318
Condemned and lost property						-
Retirements						-
Adjustment					22,973	22,973
Total Deductions	\$ -	\$ -	\$ -	\$ -	\$ 107,877	\$ 107,877
Balance June 30, 2007	\$ 93,500	\$ 20,189,323	\$ 517,502	\$ -	\$ 1,359,750	\$ 22,160,075

Note: The property balances at June 30, 2006 and 2007 have been reconciled to the property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
Years Ended June 30,

	FISCAL YEARS		
	2007	2006	2005
<u>RECEIPTS</u>			
Jury duty, witness fees, military duty	\$ 296	\$ 485	\$ 842
Copy charges	-	42	38
Miscellaneous other	<u>77</u>	<u>20</u>	<u>-</u>
TOTAL RECEIPTS	<u>\$ 373</u>	<u>\$ 547</u>	<u>\$ 880</u>
<u>DEPOSITS</u>			
Receipts recorded by Agency	\$ 373	\$ 547	\$ 880
Add: Deposits in transit - Beginning of year	-	-	-
Deduct: Deposits in transit - End of year	<u>-</u>	<u>-</u>	<u>-</u>
DEPOSITS RECORDED BY COMPTROLLER	<u>\$ 373</u>	<u>\$ 547</u>	<u>\$ 880</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2007

Fiscal Year 2007

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2007 and June 30, 2006 are shown below:

	FISCAL YEAR ENDED		INCREASE	
	<u>JUNE 30</u>		<u>(DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
Employee retirement contributions paid by employer	\$ 0	\$ 101,279	\$ (101,279)	(100%)
State contributions to state employees' retirement system	\$1,416,048	\$ 931,271	\$ 484,777	52%
Equipment	\$ 12,937	\$ 8,037	\$ 4,900	61%

Employee retirement contributions paid by employer

The bargaining unit staff employer contribution to the retirement system ceased in fiscal year 2007, which left employees to pay their own retirement.

State contributions to state employees' retirement system

The bargaining unit staff contribution changed to 100% employee contribution rather than employer contribution.

Equipment

Equipment expenditures increased by 61% due to budget constraints during fiscal year 2006 that required funds from the equipment appropriation line to be transferred to other appropriation lines.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2007

Fiscal Year 2006

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2006 and June 30, 2005 are shown below:

	FISCAL YEAR ENDED		INCREASE	
	<u>JUNE 30</u>		<u>(DECREASE)</u>	
	<u>2006</u>	<u>2005</u>	<u>AMOUNT</u>	<u>%</u>
Employee retirement contributions paid by employer	\$ 101,279	\$ 16,565	\$ 84,714	511%
State contributions to state employees' retirement system	\$ 931,271	\$ 1,882,673	\$ (951,402)	(51%)
Printing	\$ 9,979	\$ 6,225	\$ 3,754	60%
Operations of auto equipment	\$ 24,489	\$ 31,591	\$ (7,102)	(22%)

Employee retirement contributions paid by employer

The bargaining unit staff received a cost of living salary increase during fiscal year 2006 with the employer contributing half to the retirement system.

State contributions to state employees' retirement system

The bargaining unit staff was only required to pay half of their cost of living salary increase in fiscal year 2006 to the retirement system.

Printing

Printing expenditures increased due to the rise in paper costs and mandated policy revisions, which caused an increase in printing and copying.

Operations of auto equipment

Operations of auto equipment expenditures decreased due to effective maintenance monitoring of the Center's vehicle fleet, which decreased emergency breakdown repairs.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2007

We have reviewed lapse period spending for fiscal years ended June 30, 2007 and 2006 and have identified significant lapse period spending (20% or more). A schedule of significant lapse period spending for fiscal year 2007 is shown below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2007</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$ 2,693	\$ 569	21%
Equipment	\$ 12,937	\$ 10,903	84%

Travel

Mandated staff travel to accompany individuals on placement visits in late June was not processed until the middle of July.

Equipment

Emergency medical equipment procured in May and June was not invoiced until the lapse period.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2007

A schedule of significant lapse period spending for the fiscal year ended June 30, 2006 is shown below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2006</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Printing	\$ 9,979	\$ 1,961	20%
Telecommunications services	\$ 24,518	\$ 5,681	23%

Printing

Orders placed in May and June for copy machine bonded paper were not invoiced until the lapse period. Additionally, the cost of paper increased during this period.

Telecommunications services

The Illinois Department of Central Management Services invoiced telecommunications services for May and June during the lapse period.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN INVENTORIES
For the Two Years Ended June 30, 2007

	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
General Stores:				
Medical lab	\$ 9,773	\$ 189,784	\$ 186,546	\$ 13,011
Food supplies	34,716	346,803	346,882	34,637
Household and laundry	7,917	259,398	258,059	9,256
Other general stores	1,807	19,569	19,984	1,392
Mechanical Stores:				
Repair and Maintenance	3,252	46,051	46,076	3,227
Coal and coke	-	-	-	-
Other mechanical stores	-	14,348	14,348	-
Pharmacy	65,586	644,523	637,739	72,370
	<u>\$ 123,051</u>	<u>\$ 1,520,476</u>	<u>\$ 1,509,634</u>	<u>\$ 133,893</u>

	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
General Stores:				
Medical lab	\$ 10,748	\$ 157,514	\$ 158,489	\$ 9,773
Food supplies	33,830	328,596	327,710	34,716
Household and laundry	5,643	263,471	261,197	7,917
Other general stores	1,580	19,685	19,458	1,807
Mechanical Stores:				
Repair and Maintenance	3,323	67,507	67,578	3,252
Coal and coke	-	-	-	-
Other mechanical stores	-	12,880	12,880	-
Pharmacy	82,034	617,949	634,397	65,586
	<u>\$ 137,158</u>	<u>\$ 1,467,602</u>	<u>\$ 1,481,709</u>	<u>\$ 123,051</u>

Note: The inventories consist primarily of commodities and medications and are valued at weighted average cost.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2007

The Department has accounts receivable of \$104,672, arising from operations of William W. Fox Developmental Center at June 30, 2007. This total represents amount due from private assets, private insurance, Social Security Administration, etc. for resident care provided at William W. Fox Developmental Center. The Department of Human Services Central Office prepares and mails the monthly billing statements, receives the payments and records the revenue and receivable in their general ledger. The Patient Resource Unit at the Center is responsible for determining billing amounts and is responsible for pursuing collection of delinquent accounts. The aging of outstanding accounts receivables and determination of an allowance for uncollectible accounts are the responsibility of the Department of Human Services - Central Office.

An aging of accounts receivable as of June 30, 2007, 2006 and 2005 prepared by the Department of Human Services Central Office and forwarded to the Center is as follows:

	<u>June 30,</u>		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Current (0-3 months)	\$ 85,565	\$ 82,631	\$ 73,065
Past due (4-6 months)	465	-	232
Past due (7-12 months)	768	900	99
Past due (over 12 months)	<u>17,874</u>	<u>7,343</u>	<u>4,689</u>
Subtotal	\$ 104,672	\$ 90,874	\$ 78,085
Court Cases	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 104,672</u>	<u>\$ 90,874</u>	<u>\$ 78,085</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

CENTER FUNCTIONS AND PLANNING PROGRAM

Center Functions

Department of Human Services – William W. Fox Developmental Center (Center) is a residential center that primarily serves individuals who have severe and profound mental retardation. Many of these individuals are non-ambulatory with multiple physical limitations. The Center's licensed capacity is 201 persons.

Originally, the Center was established as a children's center within a comprehensive network of services. However, today the Center primarily serves adults.

To meet the needs of the individuals who reside at the Center, various programs, services, and support are used including vocational services, educational services, physical therapy services, recreational services, nursing services, and skill training programs.

Center Planning Program

The Department of Human Services operates the William W. Fox Developmental Center. The Center has established an in-house planning program for the operation and administration of the Center. This program is evidenced by a list of major goals and objectives which are set forth each year. These goals and objectives are established by the Center's Director and the Center's Executive Committee based upon input from the Center staff, individuals served, families, and the guidelines established by the Department of Human Services. Also, each program area at the Center has developed goals and objectives that are coordinated with the Center's overall goals.

Time frames have been established and a system of monitoring these goals and objectives has been implemented. During its scheduled monthly meetings, the Executive Committee assesses the progress accomplished toward achieving these objectives. As required, the strategies for achieving objectives are re-evaluated and alternative approaches are considered.

During the course of our evaluation, the overall plan and each program's plan appears adequate to meet the needs of the individuals who reside at the Center, as well as the citizens of Illinois. Examples of this adequacy are as follows:

1. Transition Planning – The Center will assist individuals, family, and guardians to make the transition from a State Operated Developmental Center to a Community Living Arrangement.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

2. Staffing – The Center will:
 - a. Demonstrate fiscal responsibility and effective resource utilization in its operations.
 - b. Ensure that staff resources are optimally utilized to enhance services to individuals who reside at the Center.
3. Living Area/Residential – The Center will enhance the provision of habilitative services within the Center’s living areas.
4. Staff Development – The Center will enhance the provision of services to individuals served by increasing specialized professional staff performance, and ensuring for the effective utilization of staff resources.
5. Treatment Strategies – The Center will:
 - a. Ensure habilitation services provided individuals who reside at the Center are effective based on an assessment of habilitative outcomes.
 - b. Ensure treatment strategies employed in the provision of nursing and health care services for individuals who reside at the Center are effective based on an assessment of health service outcomes and implementation of new treatment strategies.
 - c. Enhance leadership and self-advocacy skills of individuals who reside at the Center as well as agency advocacy.
6. Physical Environment – The Center will effectively maintain and enhance its physical environment.
7. Network Involvement – The Center will assist staff and customers of the Department of Human Services in the development and implementation of efficient systems for service delivery and evaluation of services throughout the North Central Network.
8. Consumer Satisfaction – The Center will maintain and update systems for obtaining and using consumer satisfaction information in developing and/or clarifying Center practices, policies, and procedures to ensure the service system is consumer driven from the perspective of the individuals served, the parents/guardians of the individuals served, and the community service providers who interface with the Center in the provision of services.
9. External Reviews and Citizen Monitoring – The Center will enhance the quality of services provided at the Center by participating in evaluations conducted by external standard compliance review organizations and demonstrating quality services by maintaining certification and accreditation.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

10. Quality Enhancement – The Center will utilize existing data and analysis tools to improve the quality of its programs and services.

Planning for the goals mentioned was performed through questionnaires, graphs, checklists, tables, charts, and schedules.

AUDITORS' ASSESSMENT OF PLANNING PROGRAM

Formal written long-term and short-term goals have been established at the Center. The goals are specific pieces of an overall plan to address the needs of the individuals who reside at the Center and the citizens of Illinois. Progress towards each goal is reviewed regularly, and Center officials feel that their goals and objectives are pursued and consistent with those of similar facilities. We believe the planning function adequate to meet the needs of the Center.

William W. Fox Developmental Center
134 West Main Street, Dwight, Illinois 60420-1387
Facility Director – Mr. Joseph Turner

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Center records, presents the average number of full time equivalent employees, by function, for the past three years.

	<u>Fiscal Year</u>		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Mental health technicians and supervisors	121.0	122.5	117.0
Support service workers and supervisors	38.5	38.5	37.3
Medical, dental and pharmacy	5.3	8.3	9.4
Office and clerical	6.0	6.0	6.0
Student workers	-	-	-
Resident treatment	14.0	15.0	13.0
Administrative	13.5	12.5	16.5
Education	7.0	7.0	7.0
Security	3.5	2.5	3.5
Other	<u>43.4</u>	<u>43.0</u>	<u>39.8</u>
Total Employees	<u>252.2</u>	<u>255.3</u>	<u>249.5</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

EMPLOYEE OVERTIME (not examined)

Certain employees are eligible for overtime if the hours worked during a week exceed the standard workweek hours. The standard workweek hours range from 37 ½ to 40 depending on an employee's job classification. In most cases employees are compensated at 1 ½ times their normal hourly rate for overtime hours worked. A supervisor must approve all overtime. Certain employees may receive compensatory time off in lieu of pay depending on the position classification of the employee's job title.

The following table, prepared from Department records, presents the paid overtime and earned compensatory time incurred during the last three fiscal years.

	<u>2007</u>	<u>June 30,</u> <u>2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	<u>60,029</u>	<u>58,127</u>	<u>61,546</u>
Value of overtime hours worked during fiscal year	<u>\$1,501,458</u>	<u>\$1,319,565</u>	<u>\$1,339,655</u>
Compensatory hours earned during fiscal year	<u>5,947</u>	<u>5,385</u>	<u>6,848</u>
Value of compensatory hours earned during fiscal year	<u>\$158,034</u>	<u>\$132,177</u>	<u>\$147,160</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>65,976</u>	<u>63,512</u>	<u>68,394</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$1,659,492</u>	<u>\$1,451,742</u>	<u>\$1,486,815</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

CONTRACTUAL PAYROLL EMPLOYEES (not examined)

The Center hires some individuals to perform personal services pursuant to a contract where the individual is deemed an “employee” under IRS regulations.

The following table prepared from Department records presents the number of contractual payroll employees and amount expended for contractual payroll employees during fiscal year 2007, 2006 and 2005.

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Contractual payroll employees paid during the fiscal year	<u>0</u>	<u>0</u>	<u>0</u>
Total amount expended for contractual payroll employees during the fiscal year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

CENTER UTILIZATION (not examined)

William W. Fox Developmental Center (Center) is situated on 3.4 acres in Dwight, Illinois. The Center has eight buildings on its grounds. Center management has provided the information below outlining their occupancy and/or utilization of the buildings on the grounds of the Center.

<u>Building</u>	<u>Type/Use</u>	<u>Square Feet</u>	<u>Status</u>	<u>%</u>
Building #1	Residential Living Unit	44,333	Occupied	100%
Building #2	Admin/School/Adult Training	36,922	Occupied	100%
Building #3	Engineering	5,743	Occupied	100%
Building #8	Residential Living Unit	32,143	Occupied	100%
Water Plant	Water Treatment Unit	868	Occupied	100%
Quanset Hut	Storage	1,000	Occupied	100%
Quanset Hut	Storage	1,000	Occupied	100%
Garage	Grounds Keeping	1,000	Occupied	100%

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

COST PER YEAR/DAY PER RESIDENT (not examined)

The following schedule represents costs per resident based upon the Department of Human Services Management Cost System. This includes costs for depreciation and an allocation of costs incurred by the Department's Central Office and other State agencies.

	<u>2007</u>	<u>Fiscal Year</u> <u>2006</u>	<u>2005</u>
Cost per year per resident	*	<u>\$141,637</u>	<u>\$147,615</u>
Cost per day per resident	*	<u>\$388</u>	<u>\$404</u>

* - The Department had not calculated this statistic by the close of fieldwork.

RATIO OF EMPLOYEES TO RESIDENTS (not examined)

The following comparisons are prepared from Center records for the fiscal years ended June 30:

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Certified Capacity of Center	<u>201</u>	<u>201</u>	<u>201</u>
Average number of residents	<u>148</u>	<u>155</u>	<u>158</u>
Average number of employees	<u>252</u>	<u>255</u>	<u>249</u>
Ratio of employees to residents	<u>1.70 to 1</u>	<u>1.65 to 1</u>	<u>1.58 to 1</u>

REPORTED EMPLOYEE JOB INJURIES (not examined)

The following comparisons are prepared from Center records for the fiscal years ended June 30:

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Number of reported employee injuries	<u>70</u>	<u>63</u>	<u>83</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

FOOD SERVICES (not examined)

The following table, prepared from the Center records, summarizes the number of meals served and the average cost per meal.

	Fiscal Year		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Meals served	<u>221,774</u>	<u>232,616</u>	<u>243,115</u>
Total food costs	\$ 344,902	\$ 325,592	\$ 372,632
Total labor costs	<u>955,313</u>	<u>876,553</u>	<u>871,939</u>
Total costs	<u>\$ 1,300,215</u>	<u>\$ 1,202,145</u>	<u>\$ 1,244,571</u>
Average food costs / meal	\$ 1.55	\$ 1.40	\$ 1.53
Average labor costs / meal	<u>4.31</u>	<u>3.77</u>	<u>3.59</u>
Total average cost / meal	<u>\$ 5.86</u>	<u>\$ 5.17</u>	<u>\$ 5.12</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
WILLIAM W. FOX DEVELOPMENTAL CENTER
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2007
(not examined)

William W. Fox Developmental Center's mission is to consistently provide quality, person-centered services and support to assist individuals to achieve optimal health, independence, happiness, and maintain or transition to community living to the maximum extent feasible. The vision of the William W. Fox Developmental Center is to become a nationally recognized state-of-the-art provider of services to persons with a developmental disability that exemplifies best practice in the provision of specialized medical and behavioral services and support, crisis, training, and research as well as family support and advocacy.

SERVICE EFFORTS AND ACCOMPLISHMENTS

Several major accomplishments were achieved during the examination period. Annual consumer satisfaction surveys conducted during fiscal year 2006 with members of the Fox Center Human Rights Committee, parents, friends, and/or guardians evidenced a very high level of satisfaction throughout the year. There were five and two successful community placements during fiscal years 2007 and 2006, respectively.

The Center consolidated the number of in-house Day Training sites from seven to six. This move optimized services and staff. Additionally, the Center continued its \$2.1 million renovation project of the doors, walls and floors in five of eight residential living areas.

The Habilitation Program Coordinator curriculum was initiated during fiscal year 2006 to ensure consistency in the habilitation program planning. This program focuses on the residents' cognitive and physical abilities, preferences and the facility and community network's ability to meet the goals set forth.

During fiscal years 2007 and 2006 Fox Center has maintained good standing with the following surveying and accrediting bodies:

- Illinois Department of Public Health
- Clinical and Administrative Review Team
- Commission on Accreditation of Rehabilitation Facilities
- Developmental Disabilities and Mental Retardation Standards
- Internal Care Facility